IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.22 OF 2001

The Commissioner of Central Excise .. Applicant
V/s
Tata Engineering & Locomotive Co.Ltd. .. Respondents.

Mr.S.S.Pakale with Mr.A.S.Rao for the Applicant.

Mr.D.B.Shroff with Mr.D.Mehta with Mr.H.N.Vakil i/by M/s.Mulla & Mulla & Craigie Blunt & Caroe for the Respondents

CORAM: DR.S.RADHAKRISHNAN &
J.H.BHATIA, JJ.

DATE : 10/08/2005.

P.C.:

1. Heard the learned Counsel for the parties. The learned Counsel for the Applicant states that inspite of various attempts being made, the original papers of this application are not traceable in the office. The learned Counsel has tendered the reconstructed application. Therefore, the reconstructed application is taken on record, and it be treated as original.

2. Heard the learned Counsel for the parties. In this application the following substantial question of law is sought to be raised seeking a reference:-

"Whether the facts under Show Cause Notice dated 2.7.1986 were in continuation of the six Show Cause Notice and also the order dated 27.12.1995 of the Commissioner? "

3. We have perused the show caust notice and the annexure. Admittedly, the show cause notice has been issued beyond the period of six months. There is no material to indicate that the Respondents have committed

any fraud, wilful mis-statement, collusion or separation of facts or contravention of any of the provisions of the Act, and as such, the show cause notice could not have been issued beyond the prescribed period of six months. There is no merit in this application. Application therefore stands dismissed.

(DR.S.RADHAKRISHNAN J.)

(J.H.BHATIA J.)